

Submission of Exemption Request**Exemption Based on Internal Revenue Code (IRC) Section 501(c)(3) Federal Determination Letter****3500A**

Enclose a copy of the Federal Determination Letter.

Corporation number/Secretary of State file number

FEIN

Name of organization as shown in the creating document

Address (suite, room, or PMB no.)

Daytime telephone number

City

State

ZIP Code

Name of representative to contact regarding additional requirements or information

Daytime telephone number

Representative's mailing address (suite, room, or PMB no.)

City

State

ZIP Code

Part I — Purpose and Activity**1** Check the organization's primary purpose and activity:

- ☐ Charitable ☐ Educational ☐ Religious ☐ Church ☐ School
☐ Prevent cruelty to animals ☐ Literary ☐ Hospital ☐ Medical center
☐ Health care center ☐ Scientific ☐ Testing for public safety ☐ Qualified sports organization

2 Annual accounting period (must end on last day of the month).**Part II — Entity Information**

Check the boxes that apply:

- 1** Entity type: ☐ Corporation ☐ Association ☐ Trust
2 ☐ Private foundation
3 ☐ Public benefit ☐ Mutual benefit ☐ Religious ☐ Foreign corporation (State of incorporation) _____

Additional Information:

- 4** Has the IRS ever suspended, revoked or audited the organization? ☐ Yes ☐ No If "Yes," explain _____

Part III — Group Exemption. See instructions.Is the organization applying for a group exemption? ☐ Yes ☐ No

If "Yes," attach the federal group determination letter and a list of all California subordinates. Include each subordinate's name, corporation number, FEIN, and address.

Mail form FTB 3500A and all documents to EXEMPT ORGANIZATIONS UNIT, MS F120, FRANCHISE TAX BOARD, PO BOX 1286, RANCHO CORDOVA CA 95741-1286.

Under penalties of perjury, I declare I have examined this submission for exemption based on the IRC Section 501(c)(3) federal determination letter, and to the best of my knowledge and belief, it is true, correct, and complete.

DATE

SIGNATURE OF OFFICER OR REPRESENTATIVE

TITLE

Instructions for Form FTB 3500A

Submission of Exemption Request

Exemption Based on IRC Section 501(c)(3) Federal Determination Letter

References in these instructions are to the Internal Revenue Code (IRC) as of January 1, 2005, and to the California Revenue and Taxation Code (R&TC).

General Information

All corporations and unincorporated organizations, even if organized on a nonprofit basis, are subject to California corporation franchise or income tax until the organization applies for and receives an Exempt Determination or Exempt Acknowledgement letter under California law. The organization must use either form FTB 3500 Exemption Application, or form FTB 3500A Submission of Exemption Request, with a copy of the organization's Internal Revenue Code (IRC) Section 501(c)(3) federal determination letter. If the organization submits form FTB 3500A, the Franchise Tax Board (FTB) will send the organization a letter acknowledging receipt and specifying the effective date of the organization's exemption under California law.

Disclosure of Application Materials

Until the FTB acknowledges tax-exempt status, the application and all associated documentation is confidential. The FTB may not discuss the application with any unauthorized person. However, once exemption is acknowledged, the application, and supporting documents, shall be open to public inspection.

Upon the organization's request, public disclosure of documents relating to any trade secrets, patents, process, style of work, or apparatus may be withheld if the FTB determines that disclosure would adversely affect the organization. Additionally, public disclosure of documents may also be withheld if the disclosure would adversely affect national defense.

A Purpose

Use form FTB 3500A, to obtain California tax-exempt status, if the organization has a federal determination letter granting exemption under IRC Section 501(c)(3).

B What and Where to File

Send the completed form FTB 3500A, with an original signature of an authorized individual, such as:

- An elected officer
- A director
- An authorized representative
- A trustee (if the organization is a trust)

Mail form FTB 3500A, with a copy of the IRC Section 501(c)(3) federal determination letter to:

EXEMPT ORGANIZATIONS UNIT MS F120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

If additional information is required, we will contact the officer or representative designated on form FTB 3500A.

If you have questions about form FTB 3500A call 916.845.4171.

C Incorporated and Unincorporated Organizations

Incorporated or unincorporated organizations that want to obtain California tax-exempt status must file form FTB 3500A. See General Information B, What and Where to File, for more information.

An unincorporated organization that has tax-exempt status and then incorporates must reapply for California tax-exempt status.

D Incorporating in California

If the organization is not incorporated and wishes to do so, the organization should first incorporate, then file form FTB 3500A to obtain California tax-exempt status. See General Information B, What and Where to File, for more information.

To incorporate in California, mail the following to the California Secretary of State (SOS):

1. The original plus three copies of the articles of incorporation.
2. A \$30 check payable to the "California Secretary of State" for the fees for filing the articles of incorporation.

The SOS will certify up to two copies of the filed document without charge, provided the copies are submitted with the document to be filed. Additional certified copies cost \$8 each.

DOCUMENT FILING SUPPORT UNIT
SECRETARY OF STATE
PO BOX 944260
SACRAMENTO CA 94244-2600

Do not send form FTB 3500A, to the SOS.

If the proposed articles satisfy the requirements of the California Corporations Code, the SOS will endorse and file the original articles of incorporation, and return endorsed copies back to the corporation.

If the proposed articles do not satisfy the requirements of the California Corporations Code, the SOS will notify the organization of the failure and how to remedy it.

For more information go to sos.ca.gov or call 916.657.5448 with questions regarding incorporating.

The articles of incorporation must not only meet the requirements of the California Corporations Code, they must also meet the requirements of Revenue & Taxation Code (R&TC) Section 23701.

E Foreign Corporations

If the organization is incorporated in another state or country, it is considered a "foreign corporation."

The organization may qualify to do business in California if it complies with the California Corporations Code requirements.

To qualify to do business in California:

1. Follow the instructions to incorporate (General Information D, Incorporating in California), and submit the following in lieu of the articles of incorporation, to the SOS:
 - A certificate of good standing from the state or country having custody of the original articles.
 - A completed Statement and Designation by Foreign Corporation (available on request from the SOS).
2. If the organization meets the requirements of the California Corporations Code, the SOS will file the original Statement and Designation by Foreign Corporation, endorse any copies, and issue a Certificate of Qualification to the organization.

F Trusts

Trusts organized and operated for purposes described in R&TC Section 23701d are treated as nonprofit corporations for tax-exempt purposes.

G Retroactive Exempt Status

For California franchise and income tax purposes, organizations seeking exemption based on their determination under IRC Section 501(c)(3) will be tax-exempt for state purposes on the same day of the federal determination. If the entity's incorporation date is prior to the federal determination date consider filling a form FTB 3500.

H Group Exemption

Parent organizations requesting group exemption for their subordinates complete PART III of this form.

If the parent organization does not want to obtain group exemption, but wants tax-exempt status for specific subordinates, have each subordinate send the following:

- Form FTB 3500A, Submission of Exemption Request with subordinate's name on the form.
- A copy of parent organization's group ruling letter from the Internal Revenue Service (IRS), or a letter from the IRS to the subordinate that indicates the subordinate is covered under the parent organization's IRS group exemption.
- A letter from the parent organization on their letterhead indicating the entity is a subordinate of their organization.

I Suspended/Forfeited Status

An organization must be active and in good standing to retain tax-exempt status.

If the corporation is suspended/forfeited with the California Secretary of State, send form FTB 3557BC, Application for Certificate of Revivor. The FTB will send the requirements stating which documents to file or balance due the corporation must pay to revive to good standing.

J Filing Requirements

California tax-exempt organizations may have to file one or more of the following returns:

- Form 199, California Exempt Organization Annual Information Return.
- Form 109, California Exempt Organization Business Income Tax Return.

For detailed information about state filing requirements, fees, and penalties, see FTB Pub. 1068, Exempt Organizations – Requirements for Filing Returns and Paying Filing Fees. Go to ftb.ca.gov and search for **1068**.

Form 199, California Exempt Organization Annual Information Return

The requirement to file Form 199 is generally based on the normal amount of total gross receipts and pledges. Use this table to decide if the organization must file Form 199.

If the organization has existed	File Form 199 if the gross receipts/pledges equal
1 year or less	\$37,500 or less
More than 1 year, but less than 3 years	\$30,000 or less (average for current year and the immediate preceding year)
3 years or more	\$25,000 or less (average for the current year and the immediate preceding 2 years)

For further information, go to ftb.ca.gov and search for **199**.

Form 109, California Exempt Organization Business Income Tax Return

Generally, a tax-exempt organization files Form 109 when its income exceeds \$1,000 from a trade or business unrelated to its exempt purposes – even if the profits are used for exempt purposes. For further information, go to ftb.ca.gov and search for **109**.

Organizations that do not have a filing requirement

To help FTB classify the organization's account properly, the organization may attach a receipts and expenses statement to form FTB 3500A for each year the organization has been in business in California. The organization may complete the receipt and expense statement on page 3.

Specific Line Instructions

Make sure entries have been made for the following:

- California Corporation number (seven digits) or California SOS file number (12 digits)
- Federal Employer identification number (FEIN)
- Organization name as shown in the organization's creating document
- Address

Private Mail Box (PMB) – Include PMB number in the address field. Write "PMB" first, then the box number. Example: 111 Main Street PMB 123.

PART I — Purpose and Activity

Line 1 – Primary purpose and activity

Check the box that matches the purpose and activity as allowed in the federal determination letter.

Line 2 – Accounting period

Enter the organization's annual accounting period. The accounting period must end on the last day of the month.

PART II — Entity Information

Line 1 – Entity type

Check the box for the exempt organization's entity type.

- Corporation: The entity has endorsed articles of incorporation from the SOS, or is a foreign entity that has articles of incorporation on file in another state or country.
- Association: The entity is not incorporated in California, another state or country.
- Trust: A trust may be created by language in a will or in a written trust instrument. The trust creates legal obligations for the person (trustee) who manages the assets of the trust.

Line 2 – Private foundation

Check the box if the IRS considers the organization a private foundation.

Line 3 – Organizational structure

Check the box that describes your organizational structure.

- Public Benefit: A public benefit corporation must be formed for public or charitable purposes and may not be organized for the private gain of any person. A public benefit corporation cannot distribute profits, gains or dividends to any person.
- Mutual Benefit: A corporation that is organized most often for the benefit of their own members. They may not be formed exclusively for charitable purposes. If a mutual benefit corporation holds some of its assets for charitable purposes, it must register and report on the charitable assets to the Attorney General of the State of California.
- Religious: Corporations that are organized for religious purposes.
- Foreign Corporation: Incorporated in another state or country. Give the name of the state or foreign country in which the entity is incorporated.

Line 4 – IRS information

If your entity was suspended, revoked or audited by the IRS, check the "Yes" box and explain the reason for the suspension, revocation, or audit by the IRS.

PART III — Group Exemption

The parent organization must have California tax-exempt status before it can apply for "group exemption."

List of subordinates

Include a list of subordinates to be covered under the group exemption. The list must include:

- Name of subordinate
- California corporation number
- Federal employer identification number
- Address

Receipts and Expenses Statement

The statement below represents the basic financial details. The organization may substitute its own receipts and expenses statement, or statements, but the details **must** be complete as indicated in this statement.

Details must include:

- If this is the organization's first year of operation, and/or the organization has no prior financial activity, provide a proposed budget for the entire first year of operation. The proposed budget should be based on the organization's most reasonable expectations.

RECEIPTS	Calendar or Fiscal Year Ending				Total	
	Current year	Three preceding years for each year in existence				
	_____	_____	_____	_____		
Gifts						
Grants						
Contributions received						
Fundraising						
Membership income						
Other business income						
Gross investment income						
Gross royalty income						
Gross rental income						
Gross receipts from admissions						
Gross receipts from commissions						
Gross receipts from sale of merchandise						
Gross receipts from services provided						
Gross receipts from furnishing of facilities						
Gain or loss from sale of capital assets						
Other income (attach sheet itemizing each type)						
TOTAL RECEIPTS						
EXPENSES						
Fundraising						
Contributions, gifts, grants, and similar amounts paid						
Disbursements to or for member benefit						
Compensation of officers						
Compensation of directors						
Compensation of trustees						
Rental expenses						
Other salaries and wages						
Occupancy (rents)						
Other (including all operational and administrative expenses – attach sheet)						
TOTAL EXPENSES						
Excess of receipts over expenses						

How to Get California Tax Information

(Keep this page for future use.)

Automated Phone Service

Use our Automated Phone Service to get recorded answers to many of your questions about California taxes and to order current year California Business Entity tax forms and publications. This service is available in English and Spanish to callers with touch-tone telephones. Have paper and pencil ready to take notes.

Call from within the United States 800.338.0505
Call from outside the United States 916.845.6500

Where to Get General Tax Information

By Internet – You can get answers to Frequently Asked Questions at ftb.ca.gov.

By Phone – You can hear recorded answers to Frequently Asked Questions 24 hours a day, 7 days a week. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Frequently Asked Questions.” Enter the 3-digit code, listed below, when prompted.

Code – Prefiling Assistance

- 715 – If my actual tax is less than the minimum franchise tax, what figure do I put on line 23 of Form 100 or Form 100W?
- 717 – What are the current tax rates for corporations?
- 718 – How do I get an extension of time to file?
- 722 – When does my corporation file a short period return?
- 734 – Is my corporation subject to a franchise tax or income tax?

S Corporations

- 704 – Is an S corporation subject to the minimum franchise tax?
- 705 – Are S corporations required to file estimated payments?
- 706 – What forms do S corporations file?
- 707 – The tax for my S corporation is less than the minimum franchise tax. What figure do I put on line 22 of Form 100S?

Exempt Organizations

- 709 – How do I get tax-exempt status?
- 710 – Does an exempt organization have to file Form 199?
- 736 – I have exempt status. Do I need to file Form 100 or Form 109 in addition to Form 199?

Minimum Tax and Estimate Tax

- 712 – What is the minimum franchise tax?
- 714 – My corporation is not doing business; does it have to pay the minimum franchise tax?

Billings and Miscellaneous Notices

- 723 – I received a bill for \$250. What is this for?

Miscellaneous

- 701 – I need a state Employer ID number for my business. Who do I contact?
- 703 – How do I incorporate?
- 737 – Where do I send my payment?
- 943 – FTB Pub. 4058, California Taxpayer's Bill of Rights

Letters

If you write to us, be sure your letter includes the California corporation number, or FEIN, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

EXEMPT ORGANIZATIONS UNIT MS F-120
FRANCHISE TAX BOARD
PO BOX 1286
RANCHO CORDOVA CA 95741-1286

We will respond to your letter within ten weeks. In some cases we may need to call you for additional information. Do not attach correspondence to your tax return unless it relates to an item on the return.

Your Rights As A Taxpayer

Our goal includes making certain that your rights are protected so that you have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you request written advice from the FTB on whether a particular transaction is taxable.

Where to Get Tax Forms and Publications

By Internet – You can download, view, and print California tax forms and publications at ftb.ca.gov.

By Phone – You can order current year California Business Entity tax forms between 6 a.m. and 8 p.m. Monday through Friday. Call our automated phone service at the number listed above. Select “Business Entity Information,” then select “Forms and Publications.” Follow the recorded instructions and enter the 3-digit code, listed below, when prompted. To order prior year forms, call the number listed under “Assistance.”

Allow two weeks to receive your order. If your corporation's mailing address is outside California, allow three weeks.

Code

- 817 – California Corporation Tax Forms and Instructions. This booklet includes: Form 100, California Corporation Franchise or Income Tax Return
- 814 – Form 109, California Exempt Organization Business Income Tax Return
- 815 – Form 199, California Exempt Organization Annual Information Return
- 818 – Form 100-ES, Corporation Estimated Tax
- 802 – FTB 3500, Exemption Application
- 831 – FTB 3500A, Submission of Exemption Request

By Mail – Write to:

TAX FORMS REQUEST UNIT
FRANCHISE TAX BOARD
PO BOX 307
RANCHO CORDOVA CA 95741-0307

Internet and Telephone Assistance

Telephone assistance is available year-round from 8 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Website: ftb.ca.gov
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States
TTY/TDD: 800.822.6268 for persons with hearing or speech impairments
IRS: 800.829.1040 call the IRS for federal tax questions

Asistencia Por Internet y Teléfono

Asistencia telefónica está disponible todo el año durante las 8 a.m. y las 5 p.m. lunes a viernes, excepto días festivos. Las horas están sujetas a cambios.

Sitio web: ftb.ca.gov
Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos
TTY/TDD: 800.822.6268 personas con discapacidades auditivas y del habla
IRS: 800.829.1040 llame al IRS para preguntas sobre impuestos federales